



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

JAY B. RISING  
STATE TREASURER

**REGULAR MEETING OF THE STATE TAX COMMISSION**

**PRESENT:** Robert H. Naftaly, Chair STC  
Robert R. Lupi, Member STC  
Douglas B. Roberts, Member STC

Dennis W. Platte, Executive Secretary

**DATE OF MEETING:** June 22, 2004

**PLACE OF MEETING:** Department of Treasury  
Local Government Conference Room Large  
2<sup>nd</sup> Floor Treasury Building  
Lansing, MI

**TIME OF MEETING:** 9:00 A.M.

The agenda for the meeting is attached to and made a part of these minutes. The item numbers referred to in the minutes correspond to the agenda items as numbered.

Item 1. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the minutes of June 15, 2004 as presented.

Item 2. **Scheduled for 9:30 A.M.**  
Classification Appeal No. 03-098 A. Parcel No. Parcel No. 05-030-20-002-00 It was moved by Lupi, supported by Roberts, and unanimously approved to grant petitioner's request to change the current classification to Agricultural Real. Classification to change to: Agricultural Real.

Classification Appeal No. 03-098 B. Parcel No. Parcel No. 05-031-20-002-00 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Timber-Cutover Real. Classification to remain: Residential Real.

Item 3. **Scheduled for 9:30 A.M.**  
Classification Appeal No. 03-092 Parcel No. 11-029-004-1002 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.

Item 4.       **Scheduled for 9:45 A.M.**

Classification Appeal No. 03-094 Parcel No. 67-01-012-009-00 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.

Item 5.       **Scheduled for 10:00 A.M.**

Classification Appeal No. 03-088 A Parcel No. 09-033-010-00 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.

Classification Appeal No. 03-088 B Parcel No. 09-034-006-00 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.

Item 6.       **Scheduled for 10:15 A.M.**

Classification Appeal No. 03-071 A Parcel No. 76-130-032-200-010-00 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.

Classification Appeal No. 03-071 B Parcel No. 76-130-032-100-020-00 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.

Classification Appeal No. 03-071 C Parcel No. 76-130-032-100-030-00 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.

Item 7.       **Scheduled for 10:30 A.M.**

Classification Appeal No. 03-061 C Parcel No. 82-75-128-99-0019-702 It was moved by Lupi, supported by Roberts, and unanimously approved to grant petitioner's request that the current classification be changed to Residential Real. Classification to change to: Residential Real.

Item 8.       **Scheduled for 10:45 A.M.**

Classification Appeal No. 03-080 B Parcel No. 80-16-029-005-20 It was moved by Lupi, supported by Naftaly, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.

Item 8: (continued)

Classification Appeal No. 03-080 C Parcel No. 80-16-029-005-30 It was moved by Lupi, supported by Naftaly, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.

Classification Appeal No. 03-080 D Parcel No. 80-16-029-005-35 It was moved by Lupi, supported by Naftaly, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.

Classification Appeal No. 03-080 E Parcel No. 80-16-029-005-40 It was moved by Lupi, supported by Naftaly, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.

Classification Appeal No. 03-080 F Parcel No. 80-16-029-005-45 It was moved by Lupi, supported by Naftaly, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.

Item 9. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the following recommendations of staff:

- 1) A copy of the staff memorandum be distributed to the following:
  - a) Current Supervisor of AuGres Township, Arenac County
  - b) AuGres Township Board
  - c) AuGres Township Board of Review
  - c) Arenac County Equalization Department
  - d) Property Tax Division District #4 Supervisor, and
- 2) Advise the assessing officer of AuGres Township that her responses are inadequate and specifically direct Ms. Mrock-Parks to submit to the State Tax Commission within 10 days a statement of understanding that she violated the authority of her position and the provisions of MCL 211.53b, and
- 3) The assessing officer is directed to submit copies of letters sent to the owners of properties that were re-capped as provided by PA 260 of 2000, and
- 4) The assessing officer of AuGres Township is advised that failure to comply with the State Tax Commission's directive shall be just cause for the State Tax Commission to initiate formal revocation proceedings with the Michigan State Assessors Board.

Minutes of the Regular Meeting of the State Tax Commission

Page 4

June 22, 2004

- Item 10. It was moved by Lupi, supported by Roberts, and unanimously approved to receive and file.
- Item 11. It was moved by Lupi, supported by Roberts, and unanimously approved to receive and file.
- Item 12. It was moved by Lupi, supported by Roberts, and unanimously approved that the representatives of North Branch Township, Lapeer County are directed to appear before the Commission.
- Item 13. It was moved by Lupi, supported by Roberts, and unanimously approved that the representatives of the City of Clare, Clare County are directed to appear before the Commission.
- Item 14. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the following recommendations of staff:
- 1) The Monthly Status Report of the on-going reappraisal in the City of Grand Rapids, Kent County be placed on file, and
  - 2) If the rate of production does not increase to the rate set forth in the approved plan, the State Tax Commission will put the City on notice.
- Item 15. Memo to Assessors and Equalization Directors – Authority of July and December Boards of Review. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the memo as written.
- Item 16. Classification Appeal No. 03-048 D. Parcel No. 05-99-9-99-0020-317 It was moved by Lupi, supported by Roberts, and unanimously approved the assessor's request to change the current classification of Residential Personal. Classification to change to: Residential Real.
- Item 17. Classification Appeal No. 03-066 K. Parcel No. 44-012-945-009-00 It was moved by Lupi, supported by Roberts, and unanimously approved the assessor's request to change the current classification of Residential Personal. Classification to change to: Residential Real.

Item 18. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the following recommendations of staff:

- 1) A copy of the staff memorandum be distributed to the following:
  - a) Current Supervisor of Croton Township, Newaygo County
  - b) Croton Township Board
  - c) Current Assessing Officer of Croton Township, Newaygo County
  - d) Current Director of the Newaygo County Equalization Department
  - e) Property Tax Division District #5 Supervisor, and
- 2) The current assessing officer of Croton Township, Newaygo County is directed to submit to the State Tax Commission/Property Tax Division within 30 days a full and comprehensive explanation addressing the omission of each parcel identified in the Property Tax Division District #5 staff report, and
- 3) The current assessing officer of Croton Township, Newaygo County is directed to prepare and submit within 60 days a fully completed and property-owner-signed Form L-4154 for each and every parcel identified and verified to be subject to omitted property, and
- 4) The current assessing officer is advised that failure to comply with the State Tax Commission directives shall be just cause for the State Tax Commission to take any and all action necessary to bring forth compliance.

Item 19. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the following recommendations of staff:

- 1) A copy of the staff memorandum and district staff report be forwarded to the office of the Attorney General's Revenue and Collections Division for review and comment; and
- 2) The current assessing officer of Holly Township, Oakland County is directed to submit to the State Tax Commission within 30 days a full and comprehensive calendar of events/actions that will be taken by the assessing officer to update the appraisal record card system of Holly Township, and
- 3) The current assessing officer of Holly Township is advised that failure to comply with the action/directive of the State Tax Commission shall be just cause for the State Tax Commission to take any and all action necessary to bring forth compliance.

Item 20. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the following recommendations of staff:

- 1) A copy of the staff memorandum be distributed to the following:
  - a) Current Supervisor of Big Prairie Township, Newaygo County
  - b) Big Prairie Township Board
  - c) Current Assessing Officer of Big Prairie Township, Newaygo County
  - d) Current Director of the Newaygo County Equalization Department
  - e) Property Tax Division District #5 Supervisor, and
- 2) The current Assessing Officer of Big Prairie Township, Newaygo County is directed to submit to the State Tax Commission/Property Tax Division within 30 days a full and comprehensive explanation addressing the omission of each parcel identified in the Property Tax Division District #5 staff report, and
- 3) The current Assessing Officer of Big Prairie Township, Newaygo County is directed to prepare and submit within 60 days a fully completed and property-owner-signed Form L-4154 for each and every parcel identified and verified to be subject to omitted property, and
- 4) The current Assessing Officer of Big Prairie Township, Newaygo County is directed to submit within 30 days a full and comprehensive explanation of the excessive use of manually inserted valuation "over-rides," and
- 5) The current assessing officer of Big Prairie Township is advised that failure to comply with the State Tax Commission directives shall be just cause for the State Tax Commission to take any and all action necessary to bring forth compliance.

Item 21. It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the following recommendations of staff:

- 1) A copy of the staff memorandum and supporting documentation be distributed to the following:
  - a) Current Supervisor of Peacock Township, Lake County
  - b) Peacock Township Board
  - c) Current Assessing Officer of Peacock Township, Lake County
  - d) Current Director of the Lake County Equalization Department
  - e) Property Tax Division District #5 Supervisor, and
- 2) The current assessing officer of Peacock Township is directed to submit within 30 days to the State Tax Commission a full and comprehensive response and explanation to the findings and determinations of the Property Tax Division, and
- 3) The assessing officer of Peacock Township is directed to submit within 30 days to the State Tax Commission a statement of understanding that she has engaged

in the unconstitutional, illegal, and discriminatory practice of "following sales" and is in non-compliance with State Tax Commission Bulletin 19 of 1997, and

- 4) The current assessing officer of Peacock Township is advised that failure to comply with the directives of the State Tax Commission shall be just cause for the State Tax Commission to take any and all action necessary to bring forth compliance.

- Item 22. 154-01-1923, Parcel No. 99-00-402-200 It was moved by Lupi, supported by Roberts, and unanimously approved to accept the Amended Official Order.
- Item 23. 154-02-2174, Parcel No. 02-14-14-126-010 It was moved by Lupi, supported by Roberts, and unanimously approved to accept the Amended Official Order.
- Item 24. 154-03-0959, Parcel No. 060-022-400-020-01 It was moved by Lupi, supported by Roberts, and unanimously approved to accept the Amended Official Order.
- Item 25. 154-04-0091, Parcel No. 02-99-00-002-136 It was moved by Lupi, supported by Roberts, and unanimously approved to accept the Amended Official Order.
- Item 26. 154-04-0096, Parcel No. 02-99-00-096-212 It was moved by Lupi, supported by Roberts, and unanimously approved to accept the Amended Official Order.
- Item 27. 154-02-2489, Parcel No. 49-003-102-004-12 It was moved by Lupi, supported by Roberts, and unanimously approved to rescind the Official Order.
- Item 28. 154-01-1072, Parcel No. 49-003-640-033-00 It was moved by Lupi, supported by Roberts, and unanimously approved to rescind the Official Order.
- Item 29. 154-02-2513, Parcel No. 49-003-230-025-00 It was moved by Lupi, supported by Roberts, and unanimously approved to rescind the Official Order.
- Item 30. 154-02-2535, Parcel No. 49-003-301-040-00 It was moved by Lupi, supported by Roberts, and unanimously approved to rescind the Official Order.
- Item 31. 154-02-2573, Parcel No. 49-003-525-006-00 It was moved by Lupi, supported by Roberts, and unanimously approved to rescind the Official Order.
- Item 32. 154-02-2611, Parcel No. 49-003-004-013-00 It was moved by Lupi, supported by Roberts, and unanimously approved to rescind the Official Order.
- Item 33. 154-02-2635, Parcel No. 49-003-665-001-10 It was moved by Lupi, supported by Roberts, and unanimously approved to rescind the Official Order.
- Item 34. 154-03-2234, Parcel No. 5812-273-059-00 It was moved by Lupi, supported by Roberts, and unanimously approved to rescind the Official Order.

- Item 35. Classification Appeal No. 03-061 B. Parcel No. 82-75-041-99-0022-001 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request that the current classification be changed to Residential Real. Classification to remain: Agricultural Real.
- Item 36. Classification Appeal No. 03-025. Parcel No. 49-003-201-009-00 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Timber-Cutover Real. Classification to remain: Residential Real.
- Item 37. Classification Appeal No. 03-037. Parcel No. 2110-07-4202 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.
- Item 38. Classification Appeal No. 03-048 H. Parcel No. 05-99-9-99-0065-500 It was moved by Lupi, supported by Roberts, and unanimously approved the assessor's request to change the current classification of Residential Personal. Classification to change to: Residential Real.
- Item 39. Classification Appeal No. 03-040 A. Parcel No. 2312-22-2302 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.
- Item 40. Classification Appeal No. 03-040 B. Parcel No. 2312-22-2205 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.
- Item 41. Classification Appeal No. 03-040 C. Parcel No. 2312-22-2206 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.
- Item 42. Classification Appeal No. 03-040 D. Parcel No. 2312-22-2401 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.
- Item 43. Classification Appeal No. 03-040 E. Parcel No. 2312-22-2304 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.



Minutes of the Regular Meeting of the State Tax Commission

Page 9

June 22, 2004

- Item 44. Classification Appeal No. 03-040 F. Parcel No. 2312-22-2303 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.
- Item 45. Classification Appeal No. 03-040 G. Parcel No. 2312-22-2301 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.
- Item 46. Classification Appeal No. 03-069 A. Parcel No. 49-003-104-035-10 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.
- Item 47. Classification Appeal No. 03-069 B. Parcel No. 49-003-104-001-00 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.
- Item 48. Classification Appeal No. 03-069 C. Parcel No. 010-033-003-00 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.
- Item 49. Classification Appeal No. 03-069 D. Parcel No. 010-033-004-00 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.
- Item 50. Classification Appeal No. 03-072 A. Parcel No. 08-07-300-013 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to change to: Developmental Real.
- Item 51. Classification Appeal No. 03-072 B. Parcel No. 08-07-100-014 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to change to: Developmental Real.
- Item 52. Classification Appeal No. 03-084. Parcel No. 09-11-5-23-3005-000 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.

- Item 53. Classification Appeal No. 03-090. Parcel No. XTO-325-0200-00 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Industrial Real. Classification to remain: Commercial Real.
- Item 54. Classification Appeal No. 03-097. Parcel No. 76090-028-300-010-00 It was moved by Lupi, supported by Roberts, and unanimously approved to grant petitioner's request to change the current classification to Agricultural Real. Classification to change to: Agricultural Real.
- Item 55. It was moved by Roberts, supported by Lupi, and unanimously approved the listed MCL 211.54 notifications of omitted or incorrectly reported property concurred in by both the assessing officer and the owner.
- Item 56. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the following recommendations of staff:
- 1) A copy of the staff memorandum be distributed to the following:
    - a) Current Assessing Officer of Burtchville Township, St. Clair County
    - b) Current Assessing Officer of Emmett Township, St. Clair County
    - c) Current Assessing Officer of Kimball Township, St. Clair County
    - d) Current Assessing Officer of Port Huron Township, St. Clair County
    - e) Current Assessing Officer of Riley Township, St. Clair County
    - f) Current Director of the St. Clair County Equalization Department, and
    - g) Mr. John J. Maloney, and
  - 2) The current assessing officer of Burtchville Township, St. Clair County is directed to submit to the State Tax Commission/Property Tax Division within 30 days a full and comprehensive explanation for the omission of assessable tenant constructed improvements from the 2004 assessment roll for known improvements located in the Indian Trail North Mobile Home Park, and
  - 3) The current assessing officer of Burtchville Township, St. Clair County is advised that failure to comply with the directive of the State Tax Commission shall be just cause for the State Tax Commission to take any and all action necessary to bring forth compliance.
- Item 57. It was moved by Lupi, supported by Roberts, and unanimously approved to accept the proposed 2001 frozen assessments contained in the letter from the City of Detroit dated June 14, 2004, regarding the NEZ certificates for Seward New Center, LLC. Further, the STC approved the issuance of NEZ certificates for the 2<sup>nd</sup> and 3<sup>rd</sup> floor units in River Revitalization, LLC based on the "frozen" 2002 assessments and for the 4<sup>th</sup> floor units based on the "frozen" 2003 assessments subject to verification that the 4<sup>th</sup> floor units were completed in March of 2003.

- Item 58. It was moved by Roberts, supported by Lupi, and unanimously approved to accept the staff recommendation for re-certification and new certification of computerized tax rolls for:

Salem Township, Washtenaw County  
Bowne Township, Kent County  
Gaines Charter Township, Kent County  
Solon Township, Kent County  
Vergennes Township, Kent County  
City of Lowell, Kent County  
City of Walker, Kent County  
Village of Columbiaville, Lapeer County

- Item 59. Classification Appeal No. 03-099 Parcel No. 16-241-001-309-082-00 It was moved by Roberts, supported by Lupi, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.
- Item 60. It was moved by Lupi, supported by Roberts, and unanimously approved to issue the certificates as recommended by staff.
- Item 61. It was moved by Lupi, supported by Roberts, and unanimously approved to transfer the certificates as recommended by staff.
- Item 62. It was moved by Lupi, supported by Roberts, and unanimously approved to amend the original project as recommended by staff.
- Item 63. It was moved by Lupi, supported by Roberts, and unanimously approved to revoke per Section 15(3), subject to an offering of a hearing. (Requested by municipality).
- Item 64. It was moved by Lupi, supported by Roberts, and unanimously approved to deny the requested action as recommended by staff.
- Item 65. It was moved by Lupi, supported by Roberts, and unanimously approved to issue the certificates as recommended by staff.
- Item 66. It was moved by Lupi, supported by Roberts, and unanimously approved to issue the certificates as recommended by staff.
- Item 67. It was moved by Naftaly, supported by Lupi, and unanimously approved to revoke IFT Certificate #1998-440.

Minutes of the Regular Meeting of the State Tax Commission

Page 12

June 22, 2004

It was moved by Lupi, supported by Roberts, and unanimously approved to adjourn the meeting at 11:15 A.M.

**DATED TYPED:**                    **June 23, 2004**

**DATE APPROVED:**                **August 2, 2004**

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**Robert H. Naftaly, Chair,  
State Tax Commission**

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**Robert R. Lupi, Member,  
State Tax Commission**

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**Douglas B. Roberts, Member,  
State Tax Commission**